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PATENT APPLICATION

**RESPONSE UNDER 37 CFR §1.116
EXPEDITED PROCEDURE
TECHNOLOGY CENTER ART UNIT 3723**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of

Kazumasa YOSHIDA et al.

Group Art Unit: 3723

Application No.: 10/661,631

Examiner: M. RACHUBA

Filed: September 15, 2003

Docket No.: 117188

For: GRINDING WHEEL HAVING CORE BODY COATED WITH IMPERMEABLE
COATING

REQUEST FOR RECONSIDERATION UNDER 37 CFR §1.116

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In reply to the May 13, 2005 Office Action, please consider the following:

Remarks.